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Agenda item 133

# Financing of the United Nations Observer Mission in Liberia

## Report of the Fifth Committee

*Rapporteur*: Mr. Tammam **Sulaiman** (Syrian Arab Republic)

## I. Introduction

1. At its 3rd plenary meeting, on 15 September 1998, the General Assembly, on the recommendation of the General Committee, decided to include in the agenda of its fifty-third session the item entitled "Financing of the United Nations Observer Mission in Liberia" and to allocate it to the Fifth Committee.

2. The Fifth Committee considered the item at its 55th, 56th and 62nd meetings, on 10, 11 and 27 May 1999. Statements and observations made in the course of the Committee's consideration of the item are reflected in the relevant summary records (A/C.5/53/SR.55, 56 and 62).

3. For its consideration of the item, the Committee had before it the reports of the Secretary-General on the financing of the United Nations Observer Mission in Liberia (A/52/401/Add.1 and 2 and A/53/802) and the related reports of the Advisory Committee on Administrative and Budgetary Questions (A/53/895 and A/53/896).

## II. Consideration of draft decision A/C.5/53/L.53

4. At the 62nd meeting, on 27 May, the Chairman of the Committee introduced a draft decision entitled "Financing of the United Nations Observer Mission in Liberia" (A/C.5/53/L.53), submitted on the basis of informal consultations.

5. At the same meeting, the Committee adopted draft decision A/C.5/53/L.53 without a vote (see para. 6).

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# III. Recommendation of the Fifth Committee

6. The Fifth Committee recommends to the General Assembly the adoption of the following draft decision:

**Financing of the United Nations Observer Mission in Liberia**

The General Assembly, having considered the reports of the Secretary-General on the financing of the United Nations Observer Mission in Liberia[1] and the related reports of the Advisory Committee on Administrative and Budgetary Questions,[2] and recalling its resolution 51/3 C of 13 June 1997 and its decision 52/407 of 31 October 1997 on the financing of the Observer Mission,

(a) Endorses the observations and recommendations contained in the report of the Advisory Committee on Administrative and Budgetary Questions;[3]

(b) Decides, as an ad hoc arrangement and taking into account the amount of 5,111,775 United States dollars gross (4,729,575 dollars net) already apportioned under the terms of Assembly resolution 51/3 C, to apportion among Member States the additional amount of 3,841,125 dollars gross (3,705,325 dollars net) for the period from 1 July 1997 to 30 June 1998, in accordance with the scheme set out in paragraph 7 of resolution 51/3 C and taking into account the scale of assessments for the year 1997 and the scale of assessments for the year 1998, as set out in its resolution 52/215 A of 22 December 1997;

(c) Decides also that, in accordance with the provisions of its resolution 973 (X) of 15 December 1955, there shall be set off against the apportionment among Member States, as provided for in paragraph (b) above, their respective share in the Tax Equalization Fund of the estimated additional staff assessment income of 135,800 dollars approved for the Observer Mission for the period from 1 July 1997 to 30 June 1998;

(d) Decides further that, for Member States that have fulfilled their financial obligations to the Observer Mission, there shall be set off against the apportionment, as provided for in paragraph (b) above, their respective share of an equivalent amount of 3,841,125 dollars gross (3,705,325 dollars net) from the unencumbered balance of 4,601,200 dollars gross (4,238,000 dollars net) for the period from 1 July 1996 to 30 June 1997;

(e) Decides that, for Member States that have not fulfilled their financial obligations to the Observer Mission, their share of an amount of 3,841,125 dollars gross (3,705,325 dollars net) from the unencumbered balance of 4,601,200 dollars gross (4,238,000 dollars net) for the period from 1 July 1996 to 30 June 1997 shall first be set off against their outstanding obligations;

(f) Decides also that, for Member States that have fulfilled their financial obligations to the Observer Mission, there shall be credited their respective share in the remaining portion of the unencumbered balance of 4,601,200 dollars gross (4,238,000 dollars net) for the period from 1 July 1996 to 30 June 1997 after the application of 3,841,125 dollars gross (3,705,325 dollars net) as provided for in paragraph (d) above, that is, 760,075 dollars gross (532,675 dollars net);

(g) Decides further that, for Member States that have not fulfilled their financial obligations to the Observer Mission, their share in the remaining portion of the

[1] A/52/401/Add.1 and 2 and A/53/802.

[2] A/53/895 and A/53/896.

[3] A/53/896.

unencumbered balance of 4,601,200 dollars gross (4,238,000 dollars net) for the period from 1 July 1996 to 30 June 1997 after the application of 3,841,125 dollars gross (3,705,325 dollars net) as provided for in paragraph (e) above, that is, 760,075 dollars gross (532,675 dollars net), shall first be set off against their outstanding obligations;

(h) Decides also that, for Member States that have fulfilled their financial obligations to the Observer Mission, there shall be credited their respective share of the unencumbered balance of 154,200 dollars gross (131,800 dollars net) for the period from 1 July 1997 to 30 June 1998;

(i) Decides further that, for Member States that have not fulfilled their financial obligations to the Observer Mission, their share in the unencumbered balance of 154,200 dollars gross (131,800 dollars net) for the period from 1 July 1997 to 30 June 1998 shall first be set off against their outstanding obligations;

(j) Takes note of the report of the Secretary-General on the final disposition of the assets of the Observer Mission;[4]

(k) Reaffirms its decision 52/485 of 26 June 1998, and reiterates that all reports on the final disposition of assets should contain detailed information on and justification of written-off and lost items;

(l) Requests the Board of Auditors to conduct an audit of the final disposition of assets of the Observer Mission, in particular of sold and written-off assets, and to include its recommendations in the audit report for the period from July 1998 to June 1999;

(m) Decides to include in the provisional agenda of its fifty-fourth session the item entitled "Financing of the United Nations Observer Mission in Liberia".

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[4] A/52/401/Add.2.